

**Report of the
Special Interim Committee on the Oversight of
Local Taxation**

December 12, 2019

RECEIVED
DEC 13 2019
CHIEF CLERK

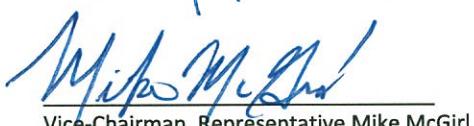
December 12, 2019

Elijah Haahr, Speaker
House of Representatives
State Capitol Building
Jefferson City, MO 65101

Dear Mister Speaker:

The Special Interim Committee on the Oversight of Local Taxation has met, taken testimony, deliberated and concluded its review of property taxes in Jackson County and around the state. The below listed committee members are pleased to submit the attached report:


Chairman, Representative J. Eggleston


Vice-Chairman, Representative Mike McGirl


Representative Phil Christofanelli


Representative Bill Falkner


Representative Peter Meredith

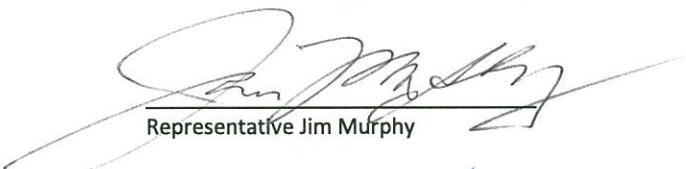

Representative Chrissy Sommer


Representative Steve Butz


Ranking Minority Member, Representative Robert Sauls


Representative Jeff Coleman


Representative Craig Fiszel


Representative Jim Murphy


Representative Jared Taylor


Representative Barbara Washington

Sincerely,
Representative J. Eggleston
Committee Chair

Table of Contents

| | |
|------------------------------------|------------|
| Introduction | 1 |
| Summary of Public Testimony | 2-5 |
| Recommendations | 6 |
| Other Discussion | 7 |

Appendices

Appendix A: Hearings

Appendix B: Handout Showing Assessment Data from Kansas City Neighborhood

Appendix C: Article X, Section 11(g) of Missouri's Constitution

Appendix D: Article VI, Section 18(b) of Missouri's Constitution

Appendix E: Article VI, Section 31 of Missouri's Constitution

Appendix F: Section 137.115, RSMo

Appendix G: Section 138.060, RSMo

Introduction

The Interim Committee on Oversight of Local Taxation (COLT) examined three primary ways in which Missourians are taxed, or could be taxed, at a local level - residential property tax, internet sales/use tax, and special taxing jurisdictions. Four COLT hearings were held - one in Kansas City on August 12, one in St. Louis on August 30, and three in Jefferson City on September 9, October 7, and November 20. This report outlines some of the information uncovered, testimony heard, and conclusions drawn relating to residential property tax from those hearings

Summary of Public Testimony

Every two years, county assessors determine a market value for each citizen's home. "Market value" is defined as the price a home would bring from someone who wanted, but is not forced, to buy a home from someone who wanted, but is not forced, to sell the home. Under current law, if a citizen disagrees with their assessed valuation, they may make an informal appeal to the assessor to have the valuation changed. An informal appeal is a simple visit with the assessor to discuss the assessment. In most counties, most disagreements are worked out with an informal appeal. If a taxpayer is still not happy or does not want an informal appeal, they may make a formal appeal to the Board of Equalization (BOE). In charter counties, voting members of the BOE are made up of those appointed by the county executive. In non-charter counties, the BOE is the three county commissioners and their citizen appointees. If a taxpayer is not happy with the BOE's decision, they may then appeal to the State Tax Commission. It is the committee's opinion that in most cases this three-tiered system of appeals works well.

The committee learned that most citizens get a minimum of three to four weeks to submit an appeal to the BOE. However, in first class counties, citizens have a minimum of zero to six days to submit an appeal if their assessor delays sending the notice of valuation increase until the deadline.

The committee learned that in all but two geographic areas the burden of proof to prove a valuation is incorrect is on the home owner. This requires the home owner to provide an appraisal or other documentation to the BOE to prove the assessor's valuation is incorrect, with the associated costs being borne by the home owner. But in St. Louis City and St. Charles County, a special law (Section 138.060.1, RSMo) requires the burden of proof to be on the assessor to prove their assessment is accurate. The committee can see no reason why the citizens of St. Louis City and St. Charles County would receive an advantage in law that would not be available to other Missourians, especially Missourians in counties of similarly large population.

The committee also learned that in most low population counties, only one or two BOE appeals will be made per year. In medium population counties, that number is about a dozen, and in larger population counties a couple hundred BOE appeals will be filed. The committee learned that this year more than 20,000 BOE appeals were filed in St. Louis County. According to St. Louis County Assessor Jake Zimmerman, who testified in the third hearing, this amount is the norm for that county. Assessor Zimmerman testified that a cottage industry of property tax appealers has sprung up to represent tax payers in appeals. They advertise to home owners that they can get their assessments lowered, and will split the property tax savings with the home owner. This industry swamps the assessor's office with appeals each year. However, Assessor Zimmerman also testified that his office will usually change their valuations and settle with these

appealers. The committee believes this action is incentivizing more appeals, and recommends the assessor's office get their assessments right the first time and not negotiate a settlement unless a true error can be shown.

The committee also learned that this year more than 20,000 BOE appeals were also filed in Jackson County. This number is unusually high for Jackson County, and has swamped their appeals system. Several thousand of these BOE appeals will remain unresolved before final property tax bills will be mailed to taxpayers in December. This means taxpayers will need to pay tax bills they believe are too high with a letter of protest, and hope to get a refund or credit if they later win their appeal. This also means that if a large number of appeals are won by taxpayers, the taxing districts may have set their levies too low based on incorrectly high district valuations.

Jackson County Assessor Gail McCann-Beatty also testified in the third hearing. This year was her first year as assessor, and she testified that prior assessors had failed to accurately increase valuations for many years. Therefore, with nearly every property notably undervalued, significant valuation increases were necessary to bring assessed valuations up to market value. The committee cannot confirm if prior assessors were undervaluing properties since valuations are an educated speculation, but the committee has no evidence to doubt Assessor McCann-Beatty's assertions.

Assessor McCann-Beatty was asked in committee, and asked by citizens in Jackson County, to stair step the valuation increases over multiple re-assessment cycles rather than imposing one large increase. She stated that the law does not allow her that discretion. She stated that property tax statutes and the Missouri Constitution require that valuations be set at market value. The committee agrees with that statement.

However, evidence provided by Jackson County citizens shows an inordinate number (over 28%) of property valuations were increased by exactly 14.9%. This is significant since the law says that assessors must conduct a physical inspection of any property if its valuation will increase by more than 15%. When asked about the high number of 14.9% valuation jumps, Assessor McCann-Beatty called it "a coincidence of the process". The committee does not believe this statement. Jackson County citizens also demonstrated that valuation increases on nearly identically sized residential lots on the same street varied significantly from home to home, with some increasing 14.9% while others increased nearly 300%. This has the effect of burden-shifting the property tax costs to those home owners that received the higher valuations even though the market value of their homes were about the same as their neighbors.

Another issue that came to light concerning physical inspections is that all counties must abide by the physical inspection law, but there is a special law for St. Louis County (Section 137.115.12-.13, RSMo) that further clarifies it must be an "on-site" physical inspection. Because of this special law, Assessor McCann-Beatty felt that "on-site" did not apply to Jackson County, and so she felt viewing an aerial photograph of a home on a computer would count as a physical inspection. The committee believes that while this practice may comply with the legal letter of the law, it does not comply with its spirit, and if a citizen's home is going to receive a significant increase in valuation, that citizen deserves an on-site physical inspection if they want one.

The committee believes that the Jackson County assessor's staff did not have enough time to inspect - on-site or computer aided - all properties they believed should be increased by more than 15%. The committee believes the assessor increased properties she did inspect by more than 15% (some by more than 300%) to what she felt was market value, which followed the law; but the assessor artificially increased many properties she did not inspect by exactly 14.9%, which did not follow the law.

The committee also learned that every Missourian is protected against property tax increases without a vote, except for the residents of one particular district. As total property valuations of a district rise, the maximum levy the district may impose on taxpayers must fall so that the total taxes collected adjusted for inflation stays the same. This is true of every district - county, fire district, ambulance district, school district, etc. - except for the Kansas City Public School district, which is in Jackson County. Therefore, an assessment valuation increase acts as a de facto tax increase for residents of the KCPS district. This exception is defined in Article X, Section 11(g) of the Missouri Constitution, and was put in place in the 1990s as a result of a U.S. Supreme Court ruling on desegregation. This ruling did not affect any other Missouri school district in this manner.

The committee also learned that every county assessor in Missouri is elected, except for two - the assessors of St. Louis City and Jackson County. These two assessors are appointed by their mayor and county executive. In 2010, Amendment 1, which began in 2009 as Senate Joint Resolution 5, was successfully enacted by a vote of the people to mandate that all but these two assessors be elected. The original SJR 5 specified that all assessors be elected, but due to political influence by lobbyists and local government leaders, St. Louis City and Jackson County were exempted out of the bill to improve its likelihood of passage.

Therefore, the recent reassessment in Jackson County caused thousands of Kansas City's residents to pay millions in additional property taxes that those citizens never got to vote on, by a county government official that those citizens never got to elect. The Kansas City Public School board had the option to voluntarily lower their levy to ease this increased tax burden on the

citizens they serve, but they declined and instead chose to extract the maximum amount of tax money they were legally allowed from their residents.

Recommendations

Given all that the committee has learned, the majority of committee members would like to see changes to property tax law to insure that all taxpayers are treated equally and fairly regardless of their demographics, including which county they reside in, and to insure that the re-assessment effects that have occurred in Jackson County do not occur again there or in any other Missouri county. The majority of committee members recommend the following constitutional and statutory changes to property tax law:

1. Every assessor in Missouri should be an elected position. This will require both a constitutional and statutory change.
2. The property tax levy exemption for the Kansas City Public School district should be eliminated, with a levy set to achieve 2018-level funding for the district. This will require a constitutional change.
3. All physical inspections should be "on-site" physical inspections in every county. This will require a statutory change.
4. Every resident should have the same three to four week minimum time to appeal their assessment to the board of equalization. This will require a statutory change.
5. The burden of proof of a valuation should be on the assessor in all charter and first class counties and St. Louis City. This will require a statutory change.

Other Discussion

Other possible changes discussed by the committee were:

- a) Valuation increases of individual homes should be capped at either a small fixed percentage or a varying percentage based on inflation. The exception would be a major remodeling or new construction, which could produce an above-cap valuation increase, but would require an on-site physical inspection. This will require a constitutional and statutory change.
- b) Changing the reassessment cycle from 2-year to 4-year. This will require a statutory change.
- c) Changing a home's valuation basis from "market value" to the price of the home the last time it was sold. This will require a constitutional and statutory change.
- d) Re-authorizing the homestead exemption act.
- e) Increasing the amount of the current "circuit breaker" property tax credit.

Appendix A: Hearings

I. August 12, 2019 Hearing

- A. Location: Kansas City, Missouri, Metropolitan Community College-Business and Technology Campus
- B. Member Attendance
 - 1. J. Eggleston
 - 2. Mike McGirl
 - 3. Steve Butz
 - 4. Jeff Coleman
 - 5. Bill Falkner
 - 6. Craig Fishel
 - 7. Peter Merideth
 - 8. Robert Sauls
 - 9. Chrissy Sommer
 - 10. Jered Taylor
 - 11. Barbara Washington
- C. Witnesses
 - 1. Antonia (Toni) Viens
 - 2. Bruce Davis, State Tax Commission
 - 3. Charles O. Lona
 - 4. Curtis Koons
 - 5. Deb Ellis
 - 6. Jerry Roseburrough
 - 7. John Mayfield, City of Independence
 - 8. Joseph C. Jackson
 - 9. Linda Quinley, Kansas City Public Schools
 - 10. Lisa Walker Yeager, National Historic Soul Jazz Blues Walker Foundation
 - 11. Marlene Jeffers
 - 12. Merry Quackenbush
 - 13. Preston Smith
 - 14. Stacey Johnson-Cosby
 - 15. Theresa Perry
 - 16. Terrence F. Nash
 - 17. Tom Schauwecker
 - 18. Victor Callahan, State Tax Commission
 - 19. William Kraus, State Tax Commission

II. August 30, 2019 Hearing

A. Location: Kirkwood, Missouri, St. Louis Community College-Meramec Campus

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Bill Falkner
5. Craig Fishel
6. Peter Merideth
7. Jim Murphy
8. Robert Sauls
9. Chrissy Sommer
10. Jered Taylor

C. Witnesses:

1. Arnie C. AC Dienoff
2. Bill Kuhlman
3. Bruce Davis, State Tax Commission
4. Celeste Witzell
5. Charles W. Ochs, Ochs Enterprises/Ochs Home Furnishings
6. Charlton Brooks, Ferguson-Florissant School District
7. Christine E. Hessel
8. Christine Page, Missouri American Water
9. John G. Stuppy, Stuppy Auto Sales Inc.
10. John Judd
11. Kurt Witzel
12. Lynn Lebaube
13. Michael Carmody
14. Milton Rudi
15. Richard Sheets, Missouri Municipal League
16. Savannah Gilmore, National Council of State Legislatures
17. Tom Sullivan
18. Vicky Huesemann, St. Charles County Government
19. Victor Callahan, State Tax Commission
20. William Kraus, State Tax Commission
21. Zachary Wyatt-Gomez, Missouri Department of Revenue

III. September 9, 2019 Hearing

A. Location: Jefferson City, Missouri, State Capitol-House Hearing Room 7

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Jeff Coleman
5. Bill Falkner
6. Craig Fishel
7. Peter Merideth
8. Jim Murphy
9. Robert Sauls
10. Chrissy Sommer
11. Jered Taylor
12. Barbara Washington

C. Witnesses

1. Bruce Davis, State Tax Commission
2. Nancy Thompson, City of Columbia
3. Phillip Arnzen, Missouri Department of Economic Development
4. Richard Sheets, Missouri Municipal League
5. Scott Kimble, School Administrators Coalition
6. Victor Callahan, State Tax Commission
7. William Kraus, State Tax Commission
8. Zachary Wyatt-Gomez, Missouri Department of Revenue

IV. October 7, 2019, Hearing

A. Location: Jefferson City, Missouri, State Capitol-House Hearing Room 3

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Jeff Coleman
5. Bill Falkner
6. Craig Fishel
7. Peter Merideth
8. Jim Murphy
9. Robert Sauls
10. Chrissy Sommer
11. Jered Taylor

C. Witnesses

1. Brandon C. Mason
2. Bruce Davis, State Tax Commission
3. Charles Andy Arnold, Missouri State Assessor's Association
4. Charles O. Lona
5. Gail McCann Beatty, Jackson County Assessment
6. Jake Zimmerman, St. Louis County Assessor's Office
7. Jerry Roseburrough
8. Michael Duffy
9. Paul G. Rojas
10. Pedro Zamora
11. Salvador Lopez
12. Scott Shipman, St. Charles County Assessor
13. Victor Callahan, State Tax Commission
14. William Kraus, State Tax Commission

V. November 20, 2019 Hearing

A. Location: Jefferson City, Missouri, State Capitol-House Hearing Room 1

B. Member Attendance

1. J. Eggleston
2. Mike McGirl
3. Steve Butz
4. Jeff Coleman
5. Bill Falkner
6. Craig Fishel
7. Jim Murphy
8. Robert Sauls
9. Chrissy Sommer
10. Jered Taylor
11. Barbara Washington

C. Witnesses

1. Wendy Nordwald, Warren County Assessor, Missouri State Assessor's Association
2. William Kraus, State Tax Commission

Appendix B: Handout Showing Assessment Data from Kansas City Neighborhood

2019
Jackson County Tax Assessment
06/30/19

| PROPERTY ADDRESS | Year Built | Lot # | Bldg Sq Ft | Land Sq Ft | Land Acres | 2019 Land MV | 2017 Land MV | 2015 Land MV | 2017-19 Land % Incr/Decr | 2019 Building MV | 2017 Building MV | 2015 Building MV | 2017-19 Bldg % Incr/Decr | 2019 Total MV | 2017 Total MV | 2015 Total MV | 2017-19 MV % Incr/Decr | 2019 Assessed Value | 2017 Assessed Value | 2017-19 Asd % Incr/Decr |
|------------------|------------|-------|------------|------------|------------|--------------|--------------|--------------|--------------------------|------------------|------------------|------------------|--------------------------|---------------|---------------|---------------|------------------------|---------------------|---------------------|-------------------------|
| | | | Bldg Sq Ft | Land Sq Ft | Land Acres | 2019 Land MV | 2017 Land MV | 2015 Land MV | 2017-19 Land % Incr/Decr | 2019 Building MV | 2017 Building MV | 2015 Building MV | 2017-19 Bldg % Incr/Decr | 2019 Total MV | 2017 Total MV | 2015 Total MV | 2017-19 MV % Incr/Decr | 2019 Assessed Value | 2017 Assessed Value | 2017-19 Asd % Incr/Decr |
| 301 Wheeling Ave | 1950 | 25 | 840 | 4084.62 | 0.09 | \$9,950 | \$4,750 | \$3,200 | 109% | \$28,415 | \$32,217 | \$33,341 | -12% | \$38,365 | \$36,967 | \$36,541 | 4% | \$7,290 | \$7,024 | 4% |
| 303 Wheeling Ave | 1910 | 25 | 784 | 3878.76 | 0.09 | \$9,450 | \$3,722 | \$2,951 | 154% | \$24,381 | \$25,646 | \$25,681 | -5% | \$33,831 | \$29,368 | \$28,362 | 15% | \$6,428 | \$5,580 | 15% |
| 305 Wheeling Ave | 1910 | 24 | 902 | 3882.46 | 0.09 | \$9,450 | \$3,896 | \$2,951 | 143% | \$27,019 | \$26,843 | \$27,018 | 1% | \$36,469 | \$30,739 | \$29,969 | 19% | \$6,930 | \$5,840 | 19% |
| 307 Wheeling Ave | 1908 | 23 | 1477 | 3871.20 | 0.09 | \$4,968 | \$4,324 | \$2,951 | 15% | \$34,232 | \$29,793 | \$30,311 | 15% | \$39,200 | \$34,117 | \$33,262 | 15% | \$7,448 | \$6,483 | 15% |
| 309 Wheeling Ave | 1911 | 22 | 1491 | 3866.83 | 0.09 | \$5,358 | \$4,663 | \$2,951 | 15% | \$38,142 | \$33,196 | \$32,922 | 15% | \$43,500 | \$37,859 | \$35,873 | 15% | \$8,265 | \$7,193 | 15% |
| 311 Wheeling Ave | 1909 | 21 | 1021 | 3872.53 | 0.09 | \$9,450 | \$3,751 | \$2,996 | 200% | \$29,355 | \$24,727 | \$21,246 | 19% | \$38,805 | \$27,878 | \$24,242 | 39% | \$7,373 | \$5,297 | 39% |
| 315 Wheeling Ave | 1909 | 20 | 959 | 3868.65 | 0.09 | \$9,450 | \$3,822 | \$2,951 | 147% | \$29,786 | \$29,276 | \$26,451 | 2% | \$39,236 | \$33,098 | \$29,402 | 19% | \$7,455 | \$6,288 | 19% |
| 317 Wheeling Ave | 1918 | 19 | 863 | 3875.56 | 0.09 | \$4,494 | \$3,911 | \$2,951 | 15% | \$30,960 | \$26,945 | \$27,132 | 15% | \$35,454 | \$30,856 | \$30,083 | 15% | \$6,736 | \$5,863 | 15% |
| 323 Wheeling Ave | 1921 | 18 | 1430 | 3864.29 | 0.09 | \$9,450 | \$3,881 | \$2,951 | 143% | \$31,683 | \$26,707 | \$26,906 | 19% | \$41,133 | \$30,588 | \$29,857 | 34% | \$7,816 | \$5,811 | 35% |
| 325 Wheeling Ave | 1910 | 17 | 811 | 3859.95 | 0.09 | \$9,400 | \$3,674 | \$2,951 | 156% | \$25,016 | \$25,317 | \$25,314 | -1% | \$34,416 | \$28,991 | \$28,265 | 19% | \$6,539 | \$5,508 | 19% |
| 327 Wheeling Ave | 1910 | 16 | 814 | 3871.64 | 0.09 | \$9,450 | \$3,601 | \$2,951 | 162% | \$23,837 | \$24,810 | \$24,748 | -4% | \$33,287 | \$28,411 | \$27,699 | 17% | \$6,825 | \$5,398 | 17% |
| 329 Wheeling Ave | 1900 | 15 | 820 | 3876.06 | 0.09 | \$9,450 | \$3,822 | \$2,951 | 147% | \$36,000 | \$29,985 | \$26,447 | 20% | \$45,450 | \$33,807 | \$29,398 | 34% | \$8,636 | \$6,423 | 34% |
| 333 Wheeling Ave | 1910 | 14 | 1492 | 3709.83 | 0.09 | \$9,050 | \$5,059 | \$2,862 | 79% | \$45,654 | \$36,092 | \$36,050 | 26% | \$54,704 | \$41,151 | \$38,912 | 33% | \$10,394 | \$7,818 | 33% |
| 337 Wheeling Ave | n/a | 38 | n/a | 3709.63 | 0.09 | \$9,050 | \$2,936 | \$2,862 | 208% | n/a | n/a | n/a | n/a | \$9,050 | \$2,936 | \$2,862 | 208% | \$1,720 | \$552 | 212% |
| 339 Wheeling Ave | 1917 | 37 | 864 | 4425.94 | 0.10 | \$4,562 | \$3,970 | \$3,358 | 15% | \$31,427 | \$27,352 | \$27,179 | 15% | \$35,989 | \$31,322 | \$30,537 | 15% | \$6,838 | \$5,951 | 15% |
| 341 Wheeling Ave | 1923 | 36 | 923 | 4424.84 | 0.10 | \$10,800 | \$3,999 | \$3,358 | 170% | \$26,676 | \$25,577 | \$27,407 | -3% | \$37,476 | \$31,556 | \$30,765 | 19% | \$7,120 | \$5,996 | 19% |
| 343 Wheeling Ave | 1909 | 35 | 1862 | 4401.09 | 0.10 | \$10,750 | \$2,895 | \$3,122 | 271% | \$45,580 | \$22,712 | \$19,145 | 101% | \$56,330 | \$25,607 | \$22,267 | 120% | \$10,703 | \$4,865 | 120% |
| 401 Wheeling Ave | 1911 | 34 | 2089 | 4426.89 | 0.10 | \$10,800 | \$2,099 | \$3,229 | 415% | \$36,691 | \$16,470 | \$12,918 | 123% | \$47,491 | \$18,569 | \$16,147 | 156% | \$9,023 | \$3,528 | 156% |
| 405 Wheeling Ave | 1967 | 33 | 672 | 4434.82 | 0.10 | \$10,800 | \$4,829 | \$3,358 | 124% | \$33,138 | \$33,269 | \$33,785 | 0% | \$43,938 | \$38,098 | \$37,143 | 15% | \$8,348 | \$7,239 | 15% |
| 411 Wheeling Ave | 1917 | 32 | 816 | 4439.83 | 0.10 | \$4,040 | \$3,516 | \$3,358 | 15% | \$27,833 | \$24,222 | \$23,685 | 15% | \$31,871 | \$27,738 | \$27,043 | 15% | \$6,056 | \$5,270 | 15% |
| 415 Wheeling Ave | 1911 | 31 | 1281 | 4444.83 | 0.10 | \$4,883 | \$4,250 | \$3,358 | 15% | \$35,599 | \$30,983 | \$29,336 | 15% | \$40,482 | \$35,233 | \$32,694 | 15% | \$7,692 | \$6,695 | 15% |
| 417 Wheeling Ave | 1938 | 30 | 936 | 4442.86 | 0.10 | \$5,234 | \$4,555 | \$3,358 | 15% | \$37,591 | \$32,716 | \$31,682 | 15% | \$42,825 | \$37,271 | \$35,040 | 15% | \$8,136 | \$7,081 | 15% |
| 419 Wheeling Ave | 1926 | 29 | 748 | 4448.50 | 0.10 | \$4,647 | \$4,044 | \$3,358 | 15% | \$33,450 | \$29,112 | \$27,747 | 15% | \$38,097 | \$33,156 | \$31,105 | 15% | \$7,239 | \$6,299 | 15% |
| 427 Wheeling Ave | 1924 | 28 | 1120 | 4447.73 | 0.10 | \$4,835 | \$4,208 | \$3,358 | 15% | \$37,934 | \$33,015 | \$29,010 | 15% | \$42,769 | \$37,223 | \$32,368 | 15% | \$8,126 | \$7,073 | 15% |
| 431 Wheeling Ave | 1920 | 27 | 840 | 4455.49 | 0.10 | \$10,850 | \$3,985 | \$3,358 | 172% | \$22,326 | \$27,454 | \$27,293 | -1% | \$33,176 | \$31,439 | \$30,651 | 6% | \$6,304 | \$5,973 | 6% |
| 433 Wheeling Ave | 1875 | 26 | 924 | 4459.86 | 0.10 | \$4,188 | \$3,643 | \$3,358 | 15% | \$30,902 | \$26,895 | \$24,667 | 15% | \$35,088 | \$30,538 | \$28,025 | 15% | \$6,666 | \$5,802 | 15% |
| 435 Wheeling Ave | 1910 | 25824 | 852 | 8921.31 | 0.20 | \$4,244 | \$3,694 | \$5,703 | 15% | \$32,968 | \$28,693 | \$22,717 | 15% | \$37,212 | \$32,387 | \$28,418 | 15% | \$7,070 | \$6,154 | 15% |
| 445 Wheeling Ave | n/a | 23 | n/a | 4482.26 | 0.10 | \$10,950 | \$3,237 | \$3,156 | 238% | n/a | n/a | n/a | n/a | \$10,950 | \$3,237 | \$3,156 | 238% | \$2,081 | \$615 | 238% |

****NOTE** All information contained in this report was obtained from the Jackson County, Missouri website on 6/29/19 and can be verified as such.**

2019
Jackson County Tax Assessment
 06/30/19

| PROPERTY ADDRESS | Year Built | Lot # | Bldg Sq Ft | Land Sq Ft | Land Acres | 2019 Land MV | 2017 Land MV | 2015 Land MV | 2017-19 Land % Incr/Decr | 2019 Building MV | 2017 Building MV | 2015 Building MV | 2017-19 Bldg % Incr/Decr | 2019 Total MV | 2017 Total MV | 2015 Total MV | 2017-19 MV % Incr/Decr | 2019 Assessed Value | 2017 Assessed Value | 2017-19 Asd % Incr/Decr |
|------------------|------------|-------|------------|------------|------------|--------------|--------------|--------------|--------------------------|------------------|------------------|------------------|--------------------------|---------------|---------------|---------------|------------------------|---------------------|---------------------|-------------------------|
| 300 Wheeling Ave | 1910 | 27 | 672 | 4162.19 | 0.10 | \$10,150 | \$3,580 | \$3,200 | 184% | \$18,313 | \$24,670 | \$24,342 | -26% | \$28,463 | \$28,250 | \$27,542 | 1% | \$5,408 | \$5,367 | 1% |
| 302 Wheeling Ave | 1907 | 28&29 | 1159 | 7678.15 | 0.18 | \$4,314 | \$3,755 | \$5,003 | 15% | \$29,722 | \$25,868 | \$23,878 | 15% | \$34,036 | \$29,623 | \$28,881 | 15% | \$6,467 | \$5,628 | 15% |
| 306 Wheeling Ave | 1909 | 30 | 1352 | 3783.87 | 0.09 | \$4,138 | \$3,601 | \$2,951 | 15% | \$28,507 | \$24,810 | \$24,748 | 15% | \$32,645 | \$28,411 | \$27,699 | 15% | \$6,202 | \$5,398 | 15% |
| 308 Wheeling Ave | 1922 | 31 | 1041 | 3916.19 | 0.09 | \$9,556 | \$4,206 | \$3,673 | 127% | \$33,603 | \$28,978 | \$28,680 | 16% | \$43,153 | \$33,184 | \$32,353 | 30% | \$8,200 | \$6,305 | 30% |
| 310 Wheeling Ave | 1907 | 32 | 832 | 3859.18 | 0.09 | \$3,527 | \$3,070 | \$2,951 | 15% | \$24,301 | \$21,150 | \$20,662 | 15% | \$27,828 | \$24,220 | \$23,613 | 15% | \$5,287 | \$4,602 | 15% |
| 312 Wheeling Ave | 1921 | 33 | 796 | 3844.29 | 0.09 | \$9,406 | \$3,783 | \$2,951 | 150% | \$27,750 | \$27,956 | \$25,997 | -1% | \$37,150 | \$31,719 | \$28,948 | 17% | \$7,059 | \$6,027 | 17% |
| 314 Wheeling Ave | 1921 | 34 | 771 | 3862.92 | 0.09 | \$9,450 | \$3,510 | \$2,951 | 169% | \$23,173 | \$24,186 | \$24,051 | -4% | \$32,623 | \$27,696 | \$27,002 | 18% | \$6,199 | \$5,262 | 18% |
| 316 Wheeling Ave | 1911 | 35 | 784 | 3825.31 | 0.09 | \$4,019 | \$3,498 | \$2,951 | 15% | \$27,687 | \$24,097 | \$23,953 | 15% | \$31,706 | \$27,595 | \$26,904 | 15% | \$6,025 | \$5,243 | 15% |
| 318 Wheeling Ave | 1905 | 36 | 910 | 3890.67 | 0.09 | \$9,500 | \$3,711 | \$2,951 | 156% | \$24,780 | \$25,568 | \$25,594 | -3% | \$34,280 | \$29,279 | \$28,545 | 17% | \$6,513 | \$5,563 | 17% |
| 320 Wheeling Ave | 1910 | 37 | 1048 | 3864.62 | 0.09 | \$4,002 | \$3,483 | \$2,951 | 15% | \$27,573 | \$23,997 | \$23,840 | 15% | \$31,575 | \$27,480 | \$26,791 | 15% | \$5,999 | \$5,221 | 15% |
| 322 Wheeling Ave | 1909 | 38 | 824 | 3866.81 | 0.09 | \$9,450 | \$3,852 | \$2,951 | 145% | \$23,773 | \$26,538 | \$26,678 | -10% | \$33,223 | \$30,390 | \$29,629 | 9% | \$6,313 | \$5,774 | 9% |
| 328 Wheeling Ave | 1905 | 39 | 1752 | 3315.39 | 0.08 | \$8,100 | \$4,265 | \$2,523 | 90% | \$42,809 | \$33,463 | \$30,284 | 28% | \$50,909 | \$37,728 | \$32,807 | 35% | \$9,673 | \$7,168 | 35% |
| 328 Wheeling Ave | n/a | 39&40 | n/a | 8524.18 | 0.20 | \$17,200 | \$4,302 | \$4,194 | 300% | n/a | n/a | n/a | n/a | \$17,200 | \$4,302 | \$4,194 | 300% | \$3,268 | \$817 | 300% |
| 334 Wheeling Ave | 1925 | 41 | 782 | 4419.18 | 0.10 | \$10,800 | \$3,698 | \$3,358 | 192% | \$23,916 | \$25,481 | \$25,090 | -6% | \$34,716 | \$29,179 | \$28,448 | 19% | \$6,596 | \$5,544 | 19% |
| 338 Wheeling Ave | 1920 | 42 | 1068 | 4421.43 | 0.10 | \$10,800 | \$4,480 | \$3,358 | 141% | \$36,564 | \$35,146 | \$31,100 | 4% | \$47,364 | \$39,626 | \$34,458 | 20% | \$8,999 | \$7,529 | 20% |
| 400 Wheeling Ave | 1929 | 43 | 1313 | 4470.85 | 0.10 | \$10,900 | \$4,881 | \$3,358 | 123% | \$35,205 | \$33,629 | \$34,187 | 5% | \$46,105 | \$38,510 | \$37,545 | 20% | \$8,760 | \$7,317 | 20% |
| 404 Wheeling Ave | 1905 | 44 | 1831 | 4465.64 | 0.10 | \$10,900 | \$4,408 | \$3,358 | 147% | \$37,842 | \$30,340 | \$30,560 | 25% | \$48,742 | \$34,749 | \$33,918 | 40% | \$9,261 | \$6,603 | 40% |
| 408 Wheeling Ave | 1929 | 45 | 888 | 4487.01 | 0.10 | \$3,956 | \$3,443 | \$3,358 | 15% | \$27,365 | \$23,816 | \$23,124 | 15% | \$31,321 | \$27,259 | \$26,482 | 15% | \$5,951 | \$5,179 | 15% |
| 414 Wheeling Ave | 1900 | 46 | 984 | 4509.50 | 0.10 | \$4,544 | \$3,955 | \$3,358 | 15% | \$31,311 | \$27,251 | \$27,066 | 15% | \$35,855 | \$31,206 | \$30,424 | 15% | \$6,812 | \$5,929 | 15% |
| 416 Wheeling Ave | 1926 | 47 | 1200 | 4439.27 | 0.10 | \$5,003 | \$4,354 | \$3,358 | 15% | \$35,752 | \$31,116 | \$30,131 | 15% | \$40,755 | \$35,470 | \$33,489 | 15% | \$7,744 | \$6,739 | 15% |
| 424 Wheeling Ave | n/a | 48 | n/a | 4393.53 | 0.10 | \$10,700 | \$3,444 | \$3,358 | 211% | n/a | n/a | n/a | n/a | \$10,700 | \$3,444 | \$30,810 | 211% | \$2,033 | \$654 | 211% |
| 426 Wheeling Ave | 1910 | 49 | 1236 | 4423.25 | 0.10 | \$5,222 | \$4,545 | \$3,358 | 15% | \$35,984 | \$31,318 | \$31,606 | 15% | \$41,206 | \$35,863 | \$34,964 | 15% | \$7,829 | \$6,814 | 15% |
| 430 Wheeling Ave | 1910 | 50 | 656 | 4444.45 | 0.10 | \$4,426 | \$3,852 | \$3,358 | 15% | \$30,492 | \$26,538 | \$26,271 | 15% | \$34,918 | \$30,390 | \$29,629 | 15% | \$6,634 | \$5,774 | 15% |
| 432 Wheeling Ave | 1905 | 51 | 648 | 4456.81 | 0.10 | \$10,900 | \$3,358 | \$3,358 | 225% | \$7,977 | \$2,315 | \$2,173 | 245% | \$18,877 | \$5,673 | \$5,531 | 233% | \$3,587 | \$1,078 | 233% |
| 436 Wheeling Ave | 1911 | 52 | 862 | 4463.60 | 0.10 | \$10,900 | \$3,753 | \$3,358 | 190% | \$26,323 | \$27,407 | \$25,511 | -4% | \$37,223 | \$31,160 | \$28,869 | 19% | \$7,072 | \$5,920 | 19% |
| 442 Wheeling Ave | 1958 | 53 | 715 | 4482.44 | 0.10 | \$4,752 | \$4,136 | \$3,358 | 15% | \$32,743 | \$28,497 | \$28,457 | 15% | \$37,495 | \$32,633 | \$31,815 | 15% | \$7,124 | \$6,200 | 15% |
| 448 Wheeling Ave | 1910 | 54&55 | 780 | 8941.33 | 0.21 | \$17,950 | \$4,214 | \$6,716 | 326% | \$30,666 | \$29,038 | \$25,703 | 6% | \$48,616 | \$33,252 | \$32,419 | 46% | \$9,238 | \$6,318 | 46% |

****NOTE** All information contained in this report was obtained from the Jackson County, Missouri website on 6/29/19 and can be verified as such.**

2019
Jackson County Tax Assessment
06/30/19

| PROPERTY ADDRESS | Year Built | Lot # | Bldg Sq Ft | Land Sq Ft | Land Acres | 2019 Land MV | 2017 Land MV | 2015 Land MV | 2017-19 Land % Incr/Decr | 2019 Building MV | 2017 Building MV | 2015 Building MV | 2017-19 Bldg % Incr/Decr | 2019 Total MV | 2017 Total MV | 2015 Total MV | 2017-19 MV % Incr/Decr | 2019 Assessed Value | 2017 Assessed Value | 2017 Asd % Incr/Decr |
|------------------|------------|-------|------------|------------|------------|--------------|--------------|--------------|--------------------------|------------------|------------------|------------------|--------------------------|---------------|---------------|---------------|------------------------|---------------------|---------------------|----------------------|
| 301 White Ave | 1911 | 52 | 792 | 4119.17 | 0.09 | \$10,050 | \$3,308 | \$3,200 | 204% | \$34,334 | \$24,381 | \$22,245 | 41% | \$44,384 | \$27,689 | \$25,445 | 60% | \$8,433 | \$5,261 | 60% |
| 303 White Ave | 1914 | 51 | 2120 | 3839.29 | 0.09 | \$9,350 | \$5,682 | \$2,799 | 65% | \$56,685 | \$39,955 | \$40,908 | 42% | \$66,035 | \$45,637 | \$43,707 | 45% | \$12,547 | \$8,671 | 45% |
| 307 White Ave | 1913 | 50 | 1205 | 3802.79 | 0.09 | \$4,900 | \$4,265 | \$2,951 | 15% | \$36,137 | \$31,451 | \$29,857 | 15% | \$41,037 | \$35,716 | \$32,808 | 15% | \$7,797 | \$6,786 | 15% |
| 309 White Ave | 1913 | 49 | 814 | 3823.62 | 0.09 | \$9,350 | \$2,290 | \$2,996 | 308% | \$24,072 | \$17,967 | \$14,619 | 34% | \$33,422 | \$20,257 | \$17,615 | 65% | \$6,351 | \$3,849 | 65% |
| 311 White Ave | 1909 | 48 | 944 | 3904.25 | 0.09 | \$9,550 | \$2,945 | \$2,951 | 224% | \$24,359 | \$21,183 | \$19,706 | 15% | \$33,909 | \$24,128 | \$22,657 | 41% | \$6,443 | \$4,585 | 41% |
| 315 White Ave | 1910 | 47 | 1418 | 3769.58 | 0.09 | \$9,200 | \$3,510 | \$2,951 | 162% | \$36,881 | \$27,540 | \$24,049 | 34% | \$46,081 | \$31,050 | \$27,000 | 48% | \$8,755 | \$5,900 | 48% |
| 319 White Ave | 1926 | 46 | 748 | 3845.43 | 0.09 | \$3,799 | \$3,306 | \$2,951 | 15% | \$29,802 | \$25,937 | \$22,478 | 15% | \$33,601 | \$29,243 | \$25,429 | 15% | \$6,384 | \$5,556 | 15% |
| 323 White Ave | 1900 | 45 | 512 | 3845.40 | 0.09 | \$9,400 | \$2,033 | \$2,951 | 362% | \$9,069 | \$14,007 | \$12,687 | -35% | \$18,469 | \$16,040 | \$15,638 | 15% | \$3,509 | \$3,047 | 15% |
| 325 White Ave | 1908 | 44 | 834 | 3626.34 | 0.08 | \$8,850 | \$3,586 | \$2,951 | 147% | \$24,621 | \$24,659 | \$24,635 | 0% | \$33,471 | \$28,245 | \$27,586 | 19% | \$6,360 | \$5,366 | 19% |
| 327 White Ave | 1908 | 43 | 838 | 4066.37 | 0.09 | \$4,035 | \$3,512 | \$2,951 | 15% | \$28,224 | \$24,564 | \$24,067 | 15% | \$32,259 | \$28,076 | \$27,018 | 15% | \$6,130 | \$5,334 | 15% |
| 329 White Ave | 1913 | 42 | 942 | 3850.45 | 0.09 | \$9,400 | \$4,221 | \$2,951 | 123% | \$31,919 | \$31,139 | \$29,516 | 3% | \$41,319 | \$35,360 | \$32,467 | 17% | \$7,851 | \$6,718 | 17% |
| 335 White Ave | 1905 | 41 | 1044 | 3854.14 | 0.09 | \$4,155 | \$3,616 | \$2,951 | 15% | \$31,863 | \$27,731 | \$24,862 | 15% | \$36,018 | \$31,347 | \$27,813 | 15% | \$6,843 | \$5,956 | 15% |
| 337 White Ave | 1905 | 40 | 1068 | 3307.70 | 0.08 | \$8,050 | \$3,438 | \$2,523 | 134% | \$27,316 | \$23,136 | \$23,926 | 18% | \$35,366 | \$26,574 | \$26,449 | 33% | \$6,720 | \$5,049 | 33% |
| 339 White Ave | 1921 | 86 | 940 | 4103.78 | 0.09 | \$10,000 | \$2,494 | \$3,109 | 301% | \$24,895 | \$19,564 | \$16,072 | 27% | \$34,895 | \$22,058 | \$19,181 | 58% | \$6,630 | \$4,191 | 58% |
| 341 White Ave | 1905 | 85 | 1191 | 4421.56 | 0.10 | \$10,800 | \$3,535 | \$3,358 | 206% | \$30,888 | \$27,733 | \$23,832 | 11% | \$41,688 | \$31,268 | \$27,190 | 33% | \$7,921 | \$5,941 | 33% |
| 343 White Ave | 1910 | 84 | 846 | 4407.92 | 0.10 | \$4,815 | \$4,191 | \$3,358 | -15% | \$33,181 | \$28,878 | \$28,882 | 15% | \$37,996 | \$33,059 | \$32,240 | 15% | \$7,219 | \$6,283 | 15% |
| 347 White Ave | n/a | 83 | n/a | 4417.21 | 0.10 | \$10,800 | \$3,374 | \$3,289 | 220% | n/a | n/a | n/a | n/a | \$10,800 | \$3,374 | \$3,289 | 220% | \$2,052 | \$641 | 220% |
| 401 White Ave | 1911 | 82 | 1220 | 4409.52 | 0.10 | \$10,750 | \$3,698 | \$3,358 | 191% | \$32,721 | \$28,797 | \$25,090 | 14% | \$43,471 | \$32,495 | \$28,448 | 34% | \$8,260 | \$6,174 | 34% |
| 405 White Ave | 1926 | 81 | 844 | 4423.96 | 0.10 | \$10,800 | \$4,000 | \$3,358 | 170% | \$16,457 | \$2,000 | \$26,071 | 723% | \$27,257 | \$6,000 | \$29,429 | 354% | \$5,179 | \$1,140 | 354% |
| 411 White Ave | n/a | 80 | n/a | 4445.67 | 0.10 | \$10,850 | \$3,478 | \$3,391 | 212% | n/a | n/a | n/a | n/a | \$10,850 | \$3,478 | \$3,391 | 212% | \$2,062 | \$661 | 212% |
| 417 White Ave | 1909 | 79 | 1863 | 4492.20 | 0.10 | \$10,950 | \$4,920 | \$3,358 | 123% | \$41,062 | \$33,899 | \$34,488 | 21% | \$52,012 | \$38,819 | \$37,846 | 34% | \$9,883 | \$7,376 | 34% |
| 419 White Ave | 1925 | 78 | 1890 | 4429.11 | 0.10 | \$10,800 | \$4,847 | \$3,358 | 123% | \$42,293 | \$33,396 | \$33,927 | 27% | \$53,093 | \$38,243 | \$37,285 | 39% | \$10,088 | \$7,266 | 39% |
| 421 White Ave | n/a | 77 | n/a | 4387.15 | 0.10 | \$10,700 | \$2,746 | \$2,677 | 290% | n/a | n/a | n/a | n/a | \$10,700 | \$2,746 | \$2,677 | 290% | \$2,033 | \$522 | 289% |
| 425 White Ave | n/a | 76 | n/a | 4440.52 | 0.10 | \$10,850 | \$3,444 | \$3,358 | 215% | n/a | n/a | n/a | n/a | \$10,850 | \$3,444 | \$3,358 | 215% | \$2,052 | \$654 | 215% |
| 429 White Ave | 1905 | 75 | 1239 | 4468.87 | 0.10 | \$4,357 | \$3,793 | \$3,358 | 15% | \$33,953 | \$29,550 | \$25,810 | 15% | \$38,310 | \$33,342 | \$29,168 | 15% | \$7,279 | \$6,335 | 15% |
| 437 White Ave | 1910 | 74873 | 1288 | 8993.79 | 0.21 | \$18,050 | \$5,505 | \$5,701 | 228% | \$33,057 | \$37,927 | \$36,643 | -13% | \$51,107 | \$43,432 | \$42,344 | 16% | \$9,711 | \$8,252 | 16% |
| 441 White Ave | 1920 | 72 | 1722 | 4541.79 | 0.10 | \$5,257 | \$4,575 | \$3,358 | 15% | \$41,242 | \$35,894 | \$31,833 | 15% | \$46,499 | \$40,469 | \$35,191 | 15% | \$8,835 | \$7,689 | 15% |
| 445 White Ave | 1920 | 71 | 772 | 4614.99 | 0.11 | \$11,250 | \$3,985 | \$3,358 | 182% | \$27,098 | \$29,166 | \$27,293 | -7% | \$38,348 | \$33,151 | \$30,651 | 16% | \$7,287 | \$6,299 | 16% |

****NOTE** All information contained in this report was obtained from the Jackson County, Missouri website on 6/29/19 and can be verified as such.**

2019
Jackson County Tax Assessment
06/30/19

| PROPERTY ADDRESS | Year Built | Lot # | Bldg Sq Ft | Land Sq Ft | Land Acres | 2019 Land MV | 2017 Land MV | 2015 Land MV | 2017-19 Land % Incr/Decr | 2019 Building MV | 2017 Building MV | 2015 Building MV | 2017-19 Bldg % Incr/Decr | 2019 Total MV | 2017 Total MV | 2015 Total MV | 2017-19 MV % Incr/Decr | 2019 Assessed Value | 2017 Assessed Value | 2017-19 Asd % Incr/Decr |
|------------------|------------|-------|------------|------------|------------|--------------|--------------|--------------|--------------------------|------------------|------------------|------------------|--------------------------|---------------|---------------|---------------|------------------------|---------------------|---------------------|-------------------------|
| 300 White Ave | n/a | 53 | n/a | 4964.72 | 0.11 | \$9,088 | \$7,903 | \$6,079 | -15% | \$1,150 | \$1,000 | \$959 | -15% | \$10,238 | \$8,903 | \$7,038 | -15% | \$3,276 | \$2,849 | -15% |
| 304 White Ave | n/a | 53 | n/a | 2430.49 | 0.06 | \$5,800 | \$3,881 | \$2,985 | -49% | \$1,423 | \$2,400 | \$2,261 | -41% | \$7,223 | \$6,281 | \$5,246 | -15% | \$2,311 | \$2,010 | -15% |
| 308 White Ave | 1910 | 53 | 1620 | 2630.05 | 0.06 | \$5,159 | \$4,490 | \$2,657 | -15% | \$39,102 | \$34,031 | \$31,878 | -15% | \$44,261 | \$38,521 | \$34,595 | -15% | \$8,409 | \$7,319 | -15% |
| 314 White Ave | 1921 | 54 | 858 | 2517.78 | 0.06 | \$6,150 | \$3,153 | \$2,523 | -95% | \$26,720 | \$24,735 | \$21,728 | -8% | \$32,870 | \$27,888 | \$24,251 | -18% | \$6,246 | \$5,299 | -18% |
| 316 White Ave | 1917 | 54 | 1003 | 2437.43 | 0.06 | \$5,950 | \$3,453 | \$2,523 | -72% | \$25,862 | \$23,794 | \$24,041 | -9% | \$31,812 | \$27,247 | \$26,564 | -17% | \$6,045 | \$5,177 | -17% |
| 320 White Ave | 1924 | 54 | 1048 | 2361.78 | 0.05 | \$4,306 | \$3,748 | \$2,523 | -15% | \$30,453 | \$26,504 | \$26,311 | -15% | \$34,759 | \$30,252 | \$28,834 | -15% | \$6,604 | \$5,748 | -15% |
| 324 White Ave | 1923 | 54 | 732 | 2451.78 | 0.06 | \$3,934 | \$3,424 | \$2,523 | -15% | \$27,875 | \$24,260 | \$23,813 | -15% | \$31,809 | \$27,684 | \$26,336 | -15% | \$6,043 | \$5,260 | -15% |
| 330 White Ave | 1957 | 55 | 848 | 3705.49 | 0.09 | \$4,221 | \$3,674 | \$3,065 | -15% | \$29,088 | \$25,316 | \$25,199 | -15% | \$33,309 | \$28,990 | \$28,264 | -15% | \$6,329 | \$5,508 | -15% |
| 5923 Lexington | 1953 | 53-56 | 768 | 6337.53 | 0.15 | \$5,412 | \$4,710 | \$4,304 | -15% | \$32,291 | \$32,455 | \$31,930 | -15% | \$42,703 | \$37,165 | \$36,234 | -15% | \$8,113 | \$7,061 | -15% |
| 408 White Ave | 1950 | 51&52 | 1862 | 8026.45 | 0.18 | \$6,260 | \$5,448 | \$4,484 | -15% | \$43,127 | \$37,534 | \$37,421 | -15% | \$49,387 | \$42,982 | \$41,905 | -15% | \$9,383 | \$8,166 | -15% |
| 412 White Ave | 1905 | 49&50 | 1778 | 8319.19 | 0.19 | \$5,804 | \$5,051 | \$4,507 | -15% | \$39,990 | \$34,804 | \$34,349 | -15% | \$45,794 | \$39,855 | \$38,856 | -15% | \$8,701 | \$7,573 | -15% |
| 416 White Ave | 1909 | 47&48 | 1832 | 8100.06 | 0.19 | \$16,450 | \$8,812 | \$4,199 | -332% | \$47,547 | \$29,911 | \$25,126 | -59% | \$63,997 | \$33,723 | \$29,325 | -90% | \$12,160 | \$6,407 | -90% |
| 418 White Ave | n/a | 46 | n/a | 4055.40 | 0.09 | \$9,900 | \$1,796 | \$1,751 | -451% | n/a | n/a | n/a | n/a | \$9,900 | \$1,796 | \$1,751 | -451% | \$1,881 | \$341 | -452% |
| 420 White Ave | n/a | 45 | n/a | 4065.62 | 0.09 | \$9,900 | \$1,796 | \$1,751 | -451% | n/a | n/a | n/a | n/a | \$9,900 | \$1,796 | \$1,751 | -451% | \$1,881 | \$341 | -452% |
| 422 White Ave | n/a | 44 | n/a | 4057.73 | 0.09 | \$9,900 | \$1,796 | \$1,751 | -451% | n/a | n/a | n/a | n/a | \$9,900 | \$1,796 | \$1,751 | -451% | \$1,881 | \$341 | -452% |
| 424 White Ave | n/a | 43 | n/a | 3404.27 | 0.08 | \$8,300 | \$1,514 | \$1,476 | -448% | n/a | n/a | n/a | n/a | \$8,300 | \$1,514 | \$1,476 | -448% | \$1,577 | \$288 | -448% |
| 428 White Ave | 1908 | 1 | 2042 | 6180.12 | 0.14 | \$13,200 | \$5,296 | \$3,808 | -149% | \$53,300 | \$41,549 | \$36,927 | -28% | \$66,500 | \$46,845 | \$40,735 | -42% | \$12,635 | \$8,900 | -42% |
| 430 White Ave | 1906 | 2 | 1764 | 6163.50 | 0.14 | \$13,150 | \$3,312 | \$3,553 | -297% | \$40,386 | \$25,983 | \$21,921 | -55% | \$53,536 | \$29,295 | \$25,474 | -83% | \$10,172 | \$5,566 | -83% |
| 436 White Ave | 1909 | 3 | 2043 | 6184.35 | 0.14 | \$13,150 | \$5,113 | \$3,808 | -157% | \$48,964 | \$38,684 | \$35,523 | -27% | \$62,114 | \$43,797 | \$39,331 | -42% | \$11,803 | \$8,321 | -42% |
| 438 White Ave | 1932 | 4 | 768 | 6164.47 | 0.14 | \$4,303 | \$3,745 | \$3,808 | -15% | \$32,334 | \$28,141 | \$25,002 | -15% | \$36,637 | \$31,886 | \$28,810 | -15% | \$6,961 | \$6,058 | -15% |
| 440 White Ave | 1928 | 5 | 760 | 6195.09 | 0.14 | \$13,200 | \$1,830 | \$3,808 | -621% | \$12,438 | \$14,359 | \$10,270 | -13% | \$25,638 | \$16,189 | \$14,078 | -58% | \$4,871 | \$3,076 | -58% |
| 442 White Ave | 1920 | 6 | 730 | 6169.02 | 0.14 | \$13,150 | \$2,851 | \$3,808 | -361% | \$19,395 | \$21,699 | \$18,126 | -11% | \$32,545 | \$24,550 | \$21,934 | -33% | \$6,184 | \$4,665 | -33% |
| 446 White Ave | 1892 | 7 | 1290 | 5209.94 | 0.12 | \$4,684 | \$4,077 | \$3,200 | -15% | \$32,279 | \$28,093 | \$28,164 | -15% | \$36,963 | \$32,170 | \$31,364 | -15% | \$7,023 | \$6,113 | -15% |
| 448 White Ave | 1920 | 8 | 860 | 7123.03 | 0.16 | \$14,650 | \$4,191 | \$4,191 | -250% | \$13,740 | \$9,819 | \$9,468 | -40% | \$28,390 | \$14,010 | \$13,659 | -103% | \$3,395 | \$2,662 | -103% |
| 450 White Ave | 1958 | 9 | 830 | 4783.63 | 0.11 | \$4,450 | \$3,873 | \$2,546 | -15% | \$31,522 | \$27,434 | \$27,248 | -15% | \$35,972 | \$31,307 | \$29,794 | -15% | \$6,835 | \$5,948 | -15% |
| 5924 Thompson | n/a | 10 | n/a | 4572.79 | 0.10 | \$11,150 | \$2,902 | \$2,829 | -284% | n/a | n/a | n/a | n/a | \$11,150 | \$2,902 | \$2,829 | -284% | \$2,119 | \$551 | -285% |

****NOTE** All information contained in this report was obtained from the Jackson County, Missouri website on 6/29/19 and can be verified as such.**

Gambier Independent Gazette

Sources: Esri, HERE, Garmin, Intermap, i-
USGS, FAO, NPS, NRCAN, GeoBase, IG
Survey, Esri Japan, METI, Esri China (Hong
Kong), OpenStreetMap contributors, and the GIS
County, MO

Appendix C: Article VI, Section 18(b) of Missouri's Constitution

Section 18(b). The charter shall provide for its amendment, for the form of the county government, the number, kinds, manner of selection, terms of office and salaries of the county officers, and for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state; however, such charter shall, except for the charter of any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, require the assessor of the county to be an elected officer.

Appendix D: Article VI, Section 31 of Missouri's Constitution

Section 31. The city of St. Louis, as now existing, is recognized both as a city and as a county unless otherwise changed in accordance with the provisions of this constitution. As a city it shall continue for city purposes with its present charter, subject to changes and amendments provided by the constitution or by law, and with the powers, organization, rights and privileges permitted by this constitution or by law. As a county, it shall not be required to adopt a county charter but may, except for the office of circuit attorney, amend or revise its present charter to provide for the number, kinds, manner of selection, terms of office and salaries of its county officers, and for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state.

Appendix E: Article X, Section 11(g) of Missouri's Constitution

Section 11(g). The school board of any school district whose operating levy for school purposes for the 1995 tax year was established pursuant to a federal court order may establish the operating levy for school purposes for the district at a rate that is lower than the court-ordered rate for the 1995 tax year. The rate so established may be changed from year to year by the school board of the district. Approval by a majority of the voters of the district voting thereon shall be required for any operating levy for school purposes equal to or greater than the rate established by court order for the 1995 tax year. The authority granted in this section shall apply to any successor school district or successor school districts of such school district.

Appendix F: Section 137.115, RSMo

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by

clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

- (1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and
 - (2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this subdivision, the word "comparable" means that:
 - (a) Such sale was closed at a date relevant to the property valuation; and
 - (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.
2. Assessors in each county of this state and the City of St. Louis may send personal property assessment forms through the mail.
3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percentages of their true value in money:
- (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;
 - (2) Livestock, twelve percent;
 - (3) Farm machinery, twelve percent;
 - (4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;
 - (5) Poultry, twelve percent; and
 - (6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (5) of section 135.200, twenty-five percent.
4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

- (a) For real property in subclass (1), nineteen percent;
- (b) For real property in subclass (2), twelve percent; and
- (c) For real property in subclass (3), thirty-two percent.

(2) A taxpayer may apply to the county assessor, or, if not located within a county, then the assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of such real property is changed after such property is assessed under the provisions of this chapter. If the assessor determines that such property shall be reclassified, he or she shall determine the assessment under this subsection based on the percentage of the tax year that such property was classified in each subclassification.

6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home is real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home is real estate as defined in subsection 7 of section 442.015, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding

increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

15. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill

no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

17. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under chapter 444 shall be assessed based upon how the real property is currently being used. Any information provided to a county assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under chapter 444.

Appendix G: Section 138.060, RSMo

138.060. 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county with a charter form of government with a population greater than two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand inhabitants, and in any county with a charter form of government with greater than one million inhabitants, and in any city not within a county, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

